

Schedule DJE-1R  
COMMONWEALTH EDISON COMPANY  
JURISDICTIONAL REVENUE REQUIREMENT - DELIVERY SERVICES  
2000 TEST YEAR  
(\$000)

	<u>Company Position</u>	<u>Adjustmts.</u>	<u>Proposed Position</u>
Distribution O&M Expense	\$ 418,573	\$ (177,713)	\$ 240,860
Customer Operations Expense	194,653	(39,993)	154,660
Administrative and General Expense	<u>200,663</u>	<u>(59,974)</u>	<u>140,689</u>
Total Operation and Maintenance	813,889	(277,680)	536,209
Depreciation & Amortization	299,127	(14,259)	284,868
Taxes Other Than Income Taxes	154,826	(6,172)	148,654
Income Tax Expense	169,320	(39,581)	129,739
Amortization of ITC's	(1,744)		(1,744)
Return on Rate Base	<u>406,351</u>	<u>(68, 624)</u>	<u>337,727</u>
Total Revenue Requirement	1,841,769	(406,315)	1,435,454
Other Revenue - Credit	54,799	-	54,799
Net Delivery Services Revenue Requirement	<u>\$1,786,970</u>	<u>\$ (406,314)</u>	<u>\$ 1,380,655</u>

Sources:

Company Position - ComEd Exh. 4, Appendix C, Schedule C-1

Adjustments - Schedules DJE-2R - DJE-6R

Schedule DJE-1A.R  
COMMONWEALTH EDISON COMPANY  
ANALYSIS OF REVENUE REQUIREMENT INCREASE  
(\$Million)

Delivery Services Revenue Requirement- Docket No. 99-0117	1,211.5
Distribution O&M	188.4
Customer Operations Expense	55.4
Rate of Return	91.9
Functionalization of General Plant and A&G Expense	105.7
Plant Additions net of ADIT and Operating Reserves	119.2
Other - Net	14.9
Delivery Services Revenue Requirement Proposed by ComEd	<u>1,787.0</u>

Sources: ICC Amendatory Order, Docket No. 99-0117  
ComEd Schedules B-1, C-1  
DJE-1A Workpapers

Schedule DJE-1 B  
COMMONWEALTH EDISON COMPANY  
COMPARISON OF O&M EXPENSES TO DOCKET 99-0117  
(\$000)

	<u>Docket</u> <u>99-0117</u>	<u>GCI</u> <u>Proposed</u>	<u>Increase</u>	<u>%</u> <u>Increase</u>
Distribution O&M Expense	230,195	268,226	38,031	16.5%
Customer Operations Expense	139,243	154,660	15,417	11.1%
Administrative and General Expense	<u>127,877</u>	<u>140,689</u>	<u>12,812</u>	<u>10.0%</u>
Total Operation and Maintenance	<u>497,315</u>	<u>563,574</u>	<u>66,259</u>	<u>13.3%</u>

Sources: ICC Order on Rehearing, Docket No. 99-0117, Appendix A, Schedule 1  
Schedule DJE-1 R  
GCI Proposed O&M excludes effect of merger savings adjustment

Schedule DJE-2R  
COMMONWEALTH EDISON COMPANY  
OPERATION AND MAINTENANCE EXPENSE  
(\$000)

Adjustments to Distribution Operation and Maintenance:

Tree Trimming Expense	(1)	(4,703)
Storm Damage Expense	(1)	(5,771)
Normalization of Distribution O&M	(3)	(140,543)
Merger Savings	(1)	<u>(27,487)</u>
Total Adjustments to Distribution Operation and Maintenance		(178,505)
Retail Allocation Factor		<u>99.56%</u>
Retail Adjustment		<u>(177,713)</u>

Adjustments to Customer Operations Expense:

Savings from Closing of Bill Payment Centers	(2)	(765)
Normalization Customer Records and Collection Exp.	(4)	<u>(32,731)</u>
Sub-Total Adjustments to Customer Operations		(33,496)
Uncollectible Accounts Expense	(1)	<u>(6,497)</u>
Total Adjustments to Customer Operations Expense		<u>(39,993)</u>

Adjustments to Administrative and General Expense:

Functionalization of A&G Expense	(1)	(55,924)
Incentive Compensation	(1)	(2,698)
Environmental Remediation	(1)	<u>1,519</u>
Total Adjustments to Administrative and General Expense:		(60,142)
Retail Allocation Factor		<u>99.72%</u>
Retail Adjustment		<u>(59,974)</u>

Sources:

- (1) Schedules DJE-2.1 through DJE-2.8
- (2) BCS-1.26
- (3) Schedule DJE-2.3R
- (4) Schedule DJE-2.3R1

Schedule DJE-2.1  
COMMONWEALTH EDISON COMPANY  
ADJUSTMENT TO TREE TRIMMING EXPENSE  
(\$000)

<u>Year</u>	<u>Tree Trim Expense</u>
1995	29,900
1996	32,300
1997	36,900
1998	39,136
1999	53,067
2000	<u>46,871</u>
Average for Year 1995 - 2000	41,655
ComEd Expense	<u>46,358</u>
Adjustment to Pro Forma Distribution O&M	<u>(4,703)</u>

Sources: BCJ-1.02, ComEd Schedule C-2.11

Schedule DJE-2.2  
COMMONWEALTH EDISON COMPANY  
ADJUSTMENT TO STORM DAMAGE EXPENSE  
(\$000)

<u>Year</u>		<u>Storm Damage Expense</u>
1996	(1)	8,900
1997	(1)	14,100
1998	(1)	36,500
1999	(1)	16,514
2000	(1)	<u>29,905</u>
Average for Years 1996 - 2000		21,184
ComEd Expense	(2)	<u>26,955</u>
Adjustment to Pro Forma Distribution O&M		<u>(5,771)</u>
Variable Storm Damage Expense - 2000	(3)	18,700
Total Storm Damage Expense - 2000	(1)	<u>29,905</u>
Variable Expense as a Percentage of Total Expense		<u>62.53%</u>
Accrual for Variable Storm Damage	(4)	<u>13,247</u>

Sources:

- (1) GEG-2.05
- (2) ComEd Schedule C-2.12
- (3) COC-1.081
- (4) Variable as a % of Total X Normalized Expense

Schedule DJE-2.3R  
COMMONWEALTH EDISON COMPANY  
DISTRIBUTION OPERATION AND MAINTENANCE EXPENSE  
(\$000)

<u>Year</u>	<u>A/C 580</u>	<u>A/C 590</u>	<u>A/C 592</u>	<u>A/C 593</u>	<u>A/C 594</u>
1995	10,978	1,713	7,008	31,035	30,055
1996	10,437	1,907	8,116	31,672	34,293
1997	10,343	1,651	6,986	30,699	32,770
1998	27,888	7,700	15,979	29,614	30,560
1999	39,863	8,838	30,280	44,892	40,385
Annual Escalation Rate	3.0%				
Escalated Expenses					
1995	12,727	1,986	8,124	35,978	34,842
1996	11,747	2,146	9,135	35,647	38,597
1997	11,302	1,804	7,634	33,546	35,809
1998	29,586	8,169	16,952	31,417	32,421
1999	<u>41,059</u>	<u>9,103</u>	<u>31,188</u>	<u>46,239</u>	<u>41,597</u>
Escalated 5 Year Average	21,284	4,642	14,607	36,565	36,653
ComEd Adjusted Test Year	<u>100,807</u>	<u>24,697</u>	<u>40,001</u>	<u>44,625</u>	<u>44,164</u>
Adjustment to TY Expense	<u>(79,523)</u>	<u>(20,055)</u>	<u>(25,394)</u>	<u>(8,060)</u>	<u>(7,511)</u>
Total Adjustment					(140,543)

Sources: ComEd FERC Form 1, Pages 321-322 for each year shown  
Account 593:

	<u>Form1 Total</u>	<u>BCJ-1.02 Tree Trim</u>	<u>BCS-1.12 ERP</u>	<u>Net</u>
1995	65,735	29,900	4,800	31,035
1996	72,872	32,300	8,900	31,672
1997	81,699	36,900	14,100	30,699
1998	105,250	39,136	36,500	29,614
1999	114,459	53,067	16,500	44,892
2000	121,401	46,871	29,905	44,625

Schedule DJE-2.381  
COMMONWEALTH EDISON COMPANY  
CUSTOMER RECORDS AND COLLECTION EXPENSE  
(\$000)

<u>Year</u>	
1995	89,416
1996	83,810
1997	81,031
1998	106,219
1999	170,045
Annual Escalation Rate	3.0%
Escalated Expenses	
1995	103,658
1996	94,329
1997	88,545
1998	<u>112,688</u>
Escalated 4 Year Average	99,805
Adjustment for Shift from Accounts 911 and 912	<u>6,884</u>
Adjusted 4 Year Average	106,689
ComEd Adjusted Test Year Expense	<u>139,420</u>
Adjustment to TY Expense	<u>(32,731)</u>

Source: ComEd FERC Form 1, Pages 321-322 for each year shown

\* ICC Order on Rehearing, Docket 99-0117, page 12  $6300 \times (1.03)^3$



Schedule DJE-2.4  
COMMONWEALTH EDISON COMPANY  
MERGER SAVINGS  
(\$000)

Total Positions to be Eliminated	(1)	2,900
Total Exelon Employees	(2)	33,000
Total Eliminations as Percentage of Employees		8.79%
Estimated Reduction in "Primary" Areas of Terminations	(3)	10%
Total ComEd Delivery Services Employees - 2000	(4)	7,205
ComEd Positions Eliminated		721
Total Payroll and Payroll Costs per Employee	(5)	<u>53,256</u>
Reduction to Payroll and Payroll Costs		(38,371)
Amortization of Costs of Achieving Savings	(6)	10,708
Net Effect of A&G Refunctionalization	(7)	<u>175</u>
Net Adjustment to Operation and Maintenance Expense		<u>(27,487)</u>

Sources:

- (1) Exelon Corp. SEC Form 8-K, Mar. 16, 2001, Page 39
- (2) Exelon Corp. Annual Report 2000, Page 28
- (3) Estimate of "primarily" affected, as identified in (1)
- (4) ComEd Schedule C-8.3
- (5) Payroll & Related Expenses 426,932 ComEd C-8  
Adjustment to P/R & Related Expense (43,222) DJE-4  
Adjusted P/R & Related Expense 383,710  
Delivery Services Employees 7,205  
P/R & Related Expense per Employee 53,256
- (6) Total Costs of Terminations 431,000 Form 8-K, Page 39  
Allocation to ComEd Delivery Services 24.84% Employees  
Costs Allocated to Delivery Services 107,081  
Amortization Period 10  
Annual Amortization 10,708
- (7) Effect of Reducing A&G Salaries Functionalized to Delivery Services

Schedule DJE-2.5R  
COMMONWEALTH EDISON COMPANY  
ADJUSTMENT TO UNCOLLECTIBLE ACCOUNTS EXPENSE  
(\$000)

Distribution O&M Expense	(1)	240,860
Customer Operations Expense Excluding Uncollectible Accounts	(2)	144,857
Administrative and General Expense	(1)	140,689
Depreciation & Amortization	(1)	284,868
Taxes Other Than Income Taxes	(1)	148,654
Income Tax Expense	(1)	129,739
Amortization of ITC's	(1)	(1,744)
Return on Rate Base	(1)	337,727
Other Revenue - Credit	(1)	<u>(54,799)</u>
Revenue Requirement Excluding Uncollectible Accounts		1,370,852
Uncollectible Percentage	(3)	0.71%
Uncollectible Accounts Expense		9,803
Uncollectible Accounts Expense per Company	(4)	<u>16,300</u>
Adjustment to Uncollectible Accounts Expense		<u><u>(6,497)</u></u>

Sources:

- (1) Schedule DJE-1
- (2) ComEd Cust. Ops. Expense less Uncollectible, less Adjustments
- (3) ComEd Schedule A-2.1
- (4) ComEd Schedule C-13

Schedule DJE-2.6  
COMMONWEALTH EDISON COMPANY  
ADJUSTMENT TO A&G EXPENSE FUNCTIONALIZATION  
(\$000)

Total Adjusted A&G Expense	(1)	337,355
Nuclear Insurance Refund	(1)	<u>54,000</u>
Total Adjusted A&G Expense before Refund		391,355
Jurisdictional Allocator	(2)	<u>35.89%</u>
Delivery Services A&G Expense		140,474
Delivery Services A&G Expense, per CornEd	(1)	<u>196,398</u>
Adjustment to Delivery Services A&G Expense		<u>(55,924)</u>

Sources:

- (1) ComEd Exhibit 4, Appendix B
- (2) Schedule DJE-8

Schedule DJE-2.7  
COMMONWEALTH EDISON COMPANY  
INCENTIVE COMPENSATION CHARGED TO A&G EXPENSE  
(\$000)

Incentive Compensation Included in A&G Expense

<u>Year</u>		<u>Expense</u>
1996	(1)	26,983
1997	(1)	22,214
1998	(1)	52,126
1999	(1)	42,212
2000	(1)	<u>51,351</u>
Total		194,886
Average for Five Years		38,977
Actual Test Year Expense	(1)	51,351
Company Adjustment to Test Year Expense	(2)	<u>(4,857)</u>
Adjusted Test Year Expense per Company		46,494
Adjustment to Company Expense	(3)	(7,517)
Jurisdictional Allocator	(4)	<u>35.89%</u>
Adjustment to Jurisdictional Expense		<u>(2,698)</u>

Sources:

- (1) COC-1.102
- (2) ComEd Exhibit 4, Appendix B
- (3) Average for Five Years - Adjusted TY Expense per Company
- (4) Schedule DJE-8

Schedule DJE-2.8  
COMMONWEALTH EDISON COMPANY  
ADJUSTMENT TO ENVIRONMENTAL REMEDIATION EXPENSE  
(\$000)

Environmental Remediation Expense:

<u>Year</u>		<u>Expense</u>
1996	(1)	2,001
1997	(1)	3,855
1998	(1)	5,986
1999	(1)	3,822
2000	(2)	<u>9,206</u>
Total		24,870
Average for Five Years		4,974
Test Year Expense per Company	(2)	<u>9,206</u>
Adjustment to Company Expense		(4,232)
Jurisdictional Allocator	(3)	<u>35.89%</u>
Adjustment to Jurisdictional Expense		<u><u>(1,519)</u></u>

Sources:

- (1) COC-1.055
- (2) ComEd Schedule C-16
- (3) Schedule DJE-8

Schedule DJE-3  
COMMONWEALTH EDISON COMPANY  
DEPRECIATION & AMORTIZATION EXPENSE  
(\$000)

Adjustment to Pro Forma Distribution Plant	(1)	(10,999)
Composite Depreciation Rate	(2)	<u>2.55%</u>
Adjustment to Pro Forma Depreciation on Distribution Plant		<u>(280)</u>
Depreciation on General Plant	(3)	41,499
Functionalization to Delivery Services	(4)	<u>35.89%</u>
Depreciation on General Plant Functionalized to Delivery Services		14,896
Company Depreciation on General Plant to Delivery Services	(5)	<u>28,915</u>
Adjustment to Company Position		(14,019)
Retail Allocation Factor		<u>99.71%</u>
Retail Adjustment		<u>(13,979)</u>
Total Adjustment to Depreciation Expense		<u>(14,259)</u>

Sources:

- (1) Schedule DJE-6.1
- (2) ComEd Schedule C-2.2 3224/126592
- (3) ComEd Workpaper WPC-9.1
- (4) Schedule DJE-8
- (5) ComEd Schedule C-9

Schedule DJE-4R  
COMMONWEALTH EDISON COMPANY  
TAXES OTHER THAN INCOME TAXES  
(\$000)

Use Tax Expense in 2000	(1)	3,784
Interest Included in 2000 Expense	(2)	<u>1,366</u>
Use Tax Expense in 2000, Net of Interest		2,418
Years Covered by Payment in 2000	(2)	<u>3.25</u>
Annual Net Use Tax Expense		744
Allocable to Delivery Services	(3)	<u>37.02%</u>
Annual Jurisdictional Use Tax		275
Company Jurisdictional Use Tax	(1)	<u>1,401</u>
Adjustment to Jurisdictional Use Tax		<u>(1,126)</u>
Adjustment to Payroll Taxes:		
Incentive Compensation - Distribution	(4)	(37,323)
Incentive Compensation - A&G	(5)	<u>(2,698)</u>
Total Payroll Adjustment		(40,021)
Payroll Tax Rate	(6)	<u>8.00%</u>
Adjustment to Payroll Taxes		<u>(3,201)</u>
Adjustment to Real Estate Taxes for True-ups	(7)	(1,854)
Total Adjustment to Taxes Other Than Income Taxes		(6,180)
Retail Allocation Factor		<u>99.85%</u>
Retail Adjustment		<u>(6,172)</u>

Sources:

- (1) ComEd Schedule C-13
- (2) BCJ-1.11
- (3) ComEd Schedule C-13 1401/3784
- (4) BCS-1.14, Net Incentive Comp assumed to be eliminated from A/C 580
- (5) Schedule DJE-2
- (6) ComEd Schedule C-2.7 845/(11410-845)
- (7) BCJ-2-02 and COC-5.243  
(-2078-1611-1229+2028)/4\*1367/2028-1367

Schedule DJE-5R  
COMMONWEALTH EDISON COMPANY  
INCOME TAX EXPENSE  
(\$000)

Total Return Requirement	(1)	9.04%	3,735,505	337,727
Interest Component	(1)	3.75%	3,735,505	<u>140,165</u>
Net Income				197,562
Adjustments:				
Investment Tax Credit Amortization	(2)			(1,744)
Effect of Flow-through Items	(3)			<u>2,051</u>
Base for Taxable Income				197,869
Gross-up Factor				<u>60.40%</u>
Taxable Income				327,608
State Income Taxes		7.08%		<u>23,195</u>
Federal Taxable Income				304,414
Federal Income Taxes		35.00%		<u>106,545</u>
Total Income Tax Expense				<u>\$129,739</u>
State Income Tax Rate		7.08%		
Federal Income Tax Rate		35.00%		
Combined Income Tax Rate		39.60%		
Complement		60.40%		

Sources:

- (1) Schedules DJE-6, DJE-7
- (2) ComEd Schedule C-1
- (3) ComEd Schedules C-3, C-3.2, Page 2; Effect of Flow Through Items  
((136122-73271)\*TaxRate-24078)/TaxRate



Schedule DJE-5A. R  
COMMONWEALTH EDISON COMPANY  
PROOF OF INCOME TAXES  
(\$000)

Total Revenue	(1)	1,435,454
Operating Expenses Other Than Income Taxes	(1)	<u>969,731</u>
Taxable Operating Income		465,722
Interest Expense	(2)	<u>140,165</u>
Taxable income before Flow-Through Items		325,557
Adjustment for Flow-Through Items	(2)	<u>2,051</u>
Taxable Income		327,608
State Income Tax Expense	7.08%	<u>23,195</u>
Federal Taxable Income		304,414
Federal Income Tax Expense	35.00%	<u>106,545</u>
Total Income Tax Expense		<u><u>129,739</u></u>

Sources:

- (1) Schedule DJE-1
- (2) Schedule DJE-5

Schedule DJE-6R  
COMMONWEALTH EDISON COMPANY  
RETURN ON RATE BASE  
(\$000)

	<u>Company Position</u>	<u>Adjustmts.</u>	<u>Proposed Position</u>
Distribution Plant in Service	\$ 8,370,615	(10,999)	\$ 8,359,616
General Plant in Service	<u>850,351</u>	<u>(420,857)</u>	<u>429,494</u>
Total Plant in Service	9,220,966	(431,856)	8,789,110
Accum. Deprec. - Distribution Plant	(3,821,634)	(89,906)	(3,911,540)
Accum. Deprec. - General Plant	<u>(224,207)</u>	<u>114,563</u>	<u>(109,644)</u>
Total Accumulated Depreciation	(4,045,841)	24,657	(4,021,184)
Net Plant in Service	5,175,125	(407,198)	4,767,927
Materials and Supplies	36,479		36,479
Construction Work in Progress	20,813		20,813
Regulatory Assets	6,161		6,161
Accumulated Deferred Income Taxes	(765,927)	(42,809)	(808,736)
Customer Deposits	(17,856)		(17,856)
Customer Advances	(325)		(325)
Other Deferred Credits	(9,820)		(9,820)
Pre-1971 Investment Tax Credits	(254)		(254)
Operating Reserves	<u>(360,469)</u>	<u>101,585</u>	<u>(258,884)</u>
Total Rate Base	\$ 4,083,927	\$ (348,422)	\$ 3,735,505
Rate of Return	<u>9.95%</u>		<u>9.04%</u>
Return on Rate Base	<u>\$ 406,351</u>	<u>\$ (68,624)</u>	<u>\$ 337,727</u>

Sources:

Company Position - ComEd Exh. 4, Appendix C, Schedule B-1

Adjustments - Schedules DJE-6.1 - DJE-6.4

Rate of Return - Schedule DJE-7

Schedule DJE-6.1  
COMMONWEALTH EDISON COMPANY  
PLANT IN SERVICE  
(\$000)

Adjustment to Distribution Plant in Service:

Actual Projects Placed in Service - 2nd Quarter 2001	(1)	115,554
Forecasted Projects Placed in Service - 2nd Quarter 2001	(2)	<u>126,592</u>
Adjustment to Plant in Service		(11,038)
Retail Allocation Factor		<u>99.64%</u>
Retail Adjustment		<u>(10,999)</u>

Adjustment to General and Intangible Plant in Service:

Total General and Intangible Plant in Service, Excluding "C-Team"	(3)	1,200,011
Jurisdictional Allocation Factor	(4)	<u>35.89%</u>
Jurisdictional General and Intangible Plant in Service, Excluding "C-Team"		430,734
Adjusted Juris. General and Intangible Plant, per Company	(5)	<u>852,805</u>
Adjustment to Juris. General and Intangible Plant in Service		(422,071)
Retail Allocation Factor		<u>99.71%</u>
Retail Adjustment		<u>(420,857)</u>

Sources:

- (1) GEG-1.01
- (2) ComEd Schedule B-2.2
- (3) ComEd Workpaper WPB-1.1
- (4) Schedule DJE-8
- (5) ComEd Schedule B-1

Schedule DJE-6.2  
COMMONWEALTH EDISON COMPANY  
ACCUMULATED RESERVE FOR DEPRECIATION  
(\$000)

Post Test Year Adjustment to Distribution Plant, per Company	(1)	260,215
Modification to Company Adjustment to Distribution Plant	(2)	<u>(11,038)</u>
Modified Adjustment to Depreciation Plant		249,177
Total Increase in Distribution Plant 12/31/00 - 6/30/01	(3)	<u>372,098</u>
Adjustment as Percentage of Net Additions to Distribution Plant		66.97%
Depreciation Reserve - Distribution Plant 6/03/01	(4)	3,970,214
Depreciation Reserve - Distribution Plant 12/31/00	(1)	<u>3,825,482</u>
Increase in Depreciation Reserve		144,732
Adjustment to Depreciation Reserve	(5)	96,920
Company Adjustment to Depreciation Reserve	(1)	<u>6,694</u>
Adjustment to Company Position		90,226
Retail Allocation Factor		<u>99.64%</u>
Retail Adjustment		<u><u>89,906</u></u>
Adjustment to General and Intangible Depreciation Reserve:		
Total General and Intangible Deprec. Reserve, Excluding "C-Team"	(6)	306,474
Jurisdictional Allocation Factor	(7)	<u>35.89%</u>
Jurisdictional General and Intangible Deprec. Reserve, Excl. "C-Team"		110,006
Adjusted Juris. General and Intangible Plant in Service, per Company	(1)	<u>224,900</u>
Adjustment to Juris. General and Intangible Plant in Service		(114,894)
Retail Allocation Factor		<u>99.71%</u>
Retail Adjustment		<u><u>(114,563)</u></u>

Sources:

- (1) ComEd Schedule B-1
- (2) Schedule DJE-6.1
- (3) ComEd Schedule B-1 and COC-1.078 8512323-8140225
- (4) COC-1.079
- (5) % Increase in Plant X Increase in Depreciation Reserve
- (6) ComEd Workpaper WPB-1.1
- (7) Schedule DJE-8

Schedule DJE-6.3  
COMMONWEALTH EDISON COMPANY  
ADJUSTMENTS TO ACCUMULATED DEFERRED INCOME TAXES  
(\$000)

Writedown of Manufactured Gas Plants	(1)	(43,533)
Cleanup Costs of Superfund Sites	(1)	(2,413)
Interest on Projected Tax Deficiencies	(1)	(1,502)
Merger Costs	(1)	(1,130)
Accrued Vacation	(1)	<u>16,159</u>
Total Adjustment to Jurisdictional ADIT Debit Balances		(64,737)
Retail Allocation Factor		<u>99.64%</u>
Retail Adjustment		(64,504)
Adjustment to Functionalization of General Plant	(2)	61,925
Adjustment to ADIT on Operating Reserves	(3)	<u>40,230</u>
Net Adjustment to ADIT		<u><u>(42,809)</u></u>

Sources:

- (1) ComEd Schedule B-6
- (2) Schedule DJE-6.3a
- (3) Schedule DJE-6.4

Schedule DJE-6.3a  
COMMONWEALTH EDISON COMPANY  
ACCUMULATED DEFERRED INCOME TAXES  
ALLOCATED ON NET PLANT  
(\$000)

Interest Capitalized	(1)	36,563
Liberalized Depreciation	(1)	(904,936)
Repair Allowance	(1)	(165,518)
Benefits Capitalized	(1)	(45,887)
Allowance for Borrowed Funds Used During Construction	(1)	(26,838)
Redemption of First Mortgage Bonds	(1)	(10,791)
Net Removal Costs	(1)	<u>116,483</u>
Total ADIT Allocated Based on Net Plant		(1,000,924)
Net Plant Allocator, per Company	(2)	<u>93.52%</u>
Base for Allocation		(1,070,320)
Net Plant Allocator, as Adjusted	(2)	<u>87.71%</u>
Jurisdictional ADIT, as Adjusted		(938,821)
Adjustment to ADIT	(3)	62,103
Retail Allocator		<u>99.71%</u>
Retail Adjustment		<u><u>61,925</u></u>

Sources:

- (1) ComEd Schedule B-6
- (2) Schedule DJE-8
- (3) Total ADIT Allocated Based on Net Plant - Jurisdictional ADIT, as Adjusted

Schedule DJE-6.4  
COMMONWEALTH EDISON COMPANY  
OPERATING RESERVES  
(\$000)

Accumulated Provision for Injuries and Damages	(1)	48,397
Accumulated Provision for Pensions and Benefits	(1)	674,348
Accumulated Miscellaneous Operating Reserves	(1)	<u>720</u>
Total Operating Reserves		723,465
Jurisdictional Allocation Factor	(2)	<u>35.89%</u>
Jurisdictional Operating Reserves		259,682
Jurisdictional Operating Reserves, per Company	(3)	<u>361,580</u>
Adjustment to Juris. General and Intangible Plant in Service		101,898
Retail Allocation Factor		<u>99.69%</u>
Retail Adjustment		<u><u>101,585</u></u>
Adjustment to ADIT on Operating Reserves	39.60%	<u><u>(40,230)</u></u>

Sources:

- (1) ComEd Workpaper WPB-1.6, Page 3
- (2) Schedule DJE-8
- (3) ComEd Schedule B-1

Schedule DJE-7R  
COMMONWEALTH EDISON COMPANY  
RATE OF RETURN  
(\$000)

Company Position

	<u>Percent</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
Long Term Debt	53.99%	7.14%	3.86%
Common Equity	46.01 %	13.25%	6.10%
Total	<u>100.00%</u>		<u>9.95%</u>

Proposed Position

	<u>Percent</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
Long Term Debt	55.18%	6.80%	3.75%
Common Equity	44.82%	11.80%	5.29%
Total	<u>100.00%</u>		<u>9.04%</u>

Sources:

Company Position: ComEd Schedule Exhibit FIN-1, Schedule 11.1

Proposed Position: City of Chicago Witness Walter



Schedule DJE-8  
COMMONWEALTH EDISON COMPANY  
ALLOCATION FACTORS  
(\$000)

References

Labor Allocator

		<u>Total</u>	<u>Juris.</u>
Production	C-8	448,246	-
Transmission	C-8, GEG-1.04	24,900	11
Distribution	C-8, GEG-1.04	189,664	189,664
Customer Operations	C-8	94,428	85,618
Sales	GEG-1.04	<u>9,720</u>	-
Total		<u>766,958</u>	<u>275,293</u>
Jurisdictional Labor Allocator			<u>35.89%</u>

Net Plant Allocator

Per Company				
Gross Plant	A-1, B-1	9,415,568	9,003,439	
Depreciation Reserve	A-1, B-1	<u>(4,121,509)</u>	<u>(4,052,628)</u>	
Net Plant		5,294,059	4,950,811	93.52%
Adjusted for General Plant Refunctionalization				
Gross Plant	B-1, DJE-6.1	9,415,568	8,581,368	
Depreciation Reserve	B-1, DJE-6.2	<u>(4,121,509)</u>	<u>(3,937,734)</u>	
Net Plant		5,294,059	4,643,633	87.71%

Retail Allocators

Distribution O&M	C-1	420,005	418,141	99.56%
Customer Operations	C-1	194,653	194,653	100.00%
A&G Expense	C-1	201,224	200,663	99.72%
Taxes Other Than Income	C-1	155,051	154,826	99.85%
Distribution Plant	B-1	8,400,440	8,370,615	99.64%
General Plant	B-1	852,805	850,351	99.71%
ADIT	B-1	768,695	765,927	99.64%
Operating Reserves	B-1	361,580	360,469	99.69%

Schedule DJE-9  
COMMONWEALTH EDISON COMPANY  
ANNUALIZED BILLING DETERMINANTS  
(\$000)

	<u>ComEd Position</u>	<u>Adjustments</u>	<u>Proposed Position</u>
<u>Single Family Without Space Heat</u>			
Year End Customers			2,072,702
Months			<u>12</u>
Customer Bills	24,692,283	180,141	24,872,424
Annual kWh Sales per Customer			8,789
Year End Customers			<u>2,072,702</u>
Annual kWh Sales	18,085,441,483	131,941,203	18,217,382,686
<u>Multi Family Without Space Heat</u>			
Year End Customers			939,928
Months			<u>12</u>
Customer Bills	11,210,889	68,247	11,279,136
Annual kWh Sales per Customer			4,022
Year End Customers			<u>939,928</u>
Annual kWh Sales	3,757,622,321	22,874,765	3,780,497,086
<u>Single Family with Space Heat</u>			
Year End Customers			46,712
Months			<u>12</u>
Customer Bills	557,791	2,753	560,544
Annual kWh Sales per Customer			22,644
Year End Customers			<u>46,712</u>
Annual kWh Sales	1,052,574,530	5,195,024	1,057,769,554
<u>Multi Family with Space Heat</u>			
Year End Customers			151,600
Months			<u>12</u>
Customer Bills	1,810,676	8,524	1,819,200
Annual kWh Sales per Customer			12,802
Year End Customers			<u>151,600</u>
Annual kWh Sales	1,931,763,743	9,094,037	1,940,857,780

Sources: ComEd Exhibit 13.3 and Response to IIEC 1.13

Schedule DJE-10  
COMMONWEALTH EDISON COMPANY  
EFFECT OF CAPITAL ADDITIONS ON RATES  
(\$000)

	<u>TY</u>	<u>Plant Adds</u>	<u>TY+1</u>
Distribution Plant in Service	8,370,615	400,000	8,770,615
Accum. Deprec. - Distribution Plant	<u>(3,821,634)</u>	<u>(274,614)</u>	<u>(4,096,248)</u>
Net Distribution Plant	4,548,981	125,386	4,674,367
Pre-Tax Rate of Return	<u>12.51%</u>	<u>12.51%</u>	<u>12.51%</u>
Revenue Requirement	569,021	15,684	584,705
Depreciation on Distribution Plant	269,521	10,187	279,708
Operation and Maintenance Expense	<u>613,226</u>	<u>-</u>	<u>613,226</u>
Revenue Requirement for Cost Elements	1,451,768	25,871	1,477,639
Sales - MWH	85,000,000		
Rate per KWH for Cost Elements	0.017080		

	<u>Growth Rate</u>	<u>Sales</u>	<u>Revenue</u>	<u>Expense Change Absorbed</u>
	1.0%	85,850,000	1,466,285	(11,354)
	2.0 %	86,700,000	1,480,803	3,164
	2.6%	87,210,000	1,489,514	11,875

Sources: Schedule DJE-1R for TY costs

